

**Amendments to the Claims:**

This listing of claims replaces all prior versions and listings of claims in this application.

**Listing of Claims:**

1. (Cancelled)
2. (Currently amended) A ~~method~~ computerized process for teaching accounting principles, a computer executing the steps of a program recorded on a non-transitory computer-readable medium,  
the program executing the computerized process comprising the steps of:  
  
    ~~providing~~ displaying on a computer screen a first ticket icon representing a first ticket having  
a first color and ~~providing~~ displaying on the computer screen a second ticket icon representing a  
second ticket having a second color;  
  
    ~~providing a storyboard comprising~~ bifurcating the computer screen into two halves, a first  
half comprising the first color and a second half comprising the second color;  
  
    ~~providing~~ displaying on the computer screen a first bucket icon and a second bucket icon,  
assigning the display of each bucket icon to being capable of being placed on either the first  
half or the second half of the ~~storyboard~~ computer screen,  
  
    wherein each bucket icon ~~has the~~ is colored to match the color corresponding to the  
[[side]] half of the screen upon which ~~they are~~ it is placed displayed, and  
  
    wherein the first and second ~~tickets~~ ticket icons each has [[a]] an associated respective  
value and the first and second ~~buckets~~ bucket icons each has [[a]] an associated respective  
value; and  
  
    determining a computer-calculated ~~representing a change in~~ associated value of either of the  
two ~~buckets by~~ bucket icons resultant from placing a ticket in a the first or the second ticket icon in  
one of the bucket icons,

wherein the change in associated value is ~~shall be~~ an increase in the respective  
associated value of either of the two buckets if the bucket icon is the same color as the ticket  
icon that is placed therein, ~~ticket~~ and the change ~~shall be~~ is a decrease in respective associated  
value if the bucket icon is a different color from the ticket icon that is placed therein ~~ticket~~.